



# Department of Justice

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Eastern District of California

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## **ISLETON WOMAN SENTENCED TO PRISON FOR EMBEZZLEMENT**

SACRAMENTO, Calif.—Acting United States Attorney Lawrence G. Brown announced today that JUDITH KAYE POWER, 54, of Isleton, Calif., was sentenced today by United States District Judge John A. Mendez to two-and-a-half years in prison and ordered to pay more than \$468,000 in restitution for embezzlement. She pleaded guilty on November 25, 2008, to a single count of making and uttering a forged instrument.

This case is the product of an extensive investigation by the Federal Bureau of Investigation.

According to Assistant United States Attorney Kyle Reardon, who prosecuted the case, POWER was the bookkeeper for Steamboat Orchards, a pear farming operation located in Walnut Grove, Calif., and prepared the payroll checks for the business. Starting in October 2001, she began writing herself extra payroll checks in addition to the one that she was entitled to receive. She forged the name of an authorized signatory on these checks.

Between October 16, 2001, and May 31, 2006, POWER wrote to herself and cashed or deposited \$468,498.22 in extra payroll checks from Steamboat Orchards. She presented these checks to various banks, representing to those banks that she was authorized to cash the forged checks or deposit them into her personal banking accounts.

In support of her fraud, POWER prepared fraudulent time cards, adding more hours to her work schedule than she had actually worked. Furthermore, in order to hide her scheme from the IRS, the defendant prepared for herself fraudulent W-2s for the tax years 2002 through 2006. These W-2 forms included the amounts lawfully earned by the defendant and paid to her for her bookkeeping duties as well as the amounts that she wrongfully took from Steamboat Orchard.

Judge Mendez, in sentencing POWER, said that she violated her position of the bookkeeper for Steamboat Orchards.

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